

January 19, 1976

PRESIDENT: That's going beyond the answer of the question, Senator Goodrich.

SENATOR CHAMBERS: Thank you. That's all I'll ask you. My time will run.... Members of the Legislature. Senator Goodrich said he put this kill motion on himself because of a feeling that he had, a hunch. He had a hunch somewhere deep down in his mind that something is wrong with this bill. He doesn't know and I think he acknowledged, from the conversation we had, that he doesn't know what the current requirements in the statute are for a CPA certificate. He also does not know of his own knowledge, or any other source of knowledge and he will not accept what we have, what the educational requirements are to be an auditor in the Department of Revenue. He said his thinking is not changed by this handout. You can check the transcripts of the debate. He said his thinking is not changed. I don't feel, from the things Senator Goodrich said this morning, that he has done much thinking about this bill.

I know that the public accountants are opposed to it because that subparagraph 1 does provide a pool of cheap labor. If people have to come through your bottleneck before they can go into a profession, then you can pay them what you choose, you can assign them to do whatever you want them to do. If they want to be a CPA, by taking this test eventually, they have no other choice other than to submit to what you put on them.

If Senator Goodrich is willing to say that we'll leave the four year public accounting experience as an employee for a public accountant in the statutes as a requirement, then put in a minimum salary that must be paid to these people who are compelled by the statutes to be cheap labor right now for CPA firms.

I'm opposed to the kill motion on this bill. There should be an alternative. If a person wants to work for one of these firms and gain that valuable experience--fine. If a person chooses not to work for these firms, or for some reason a firm of this nature would not hire an individual, there ought to be another alternative. I see nothing wrong with accepting the position laid down by the Department of Revenue. I acknowledged in the beginning that I'm not an expert in this field. I did sit through the hearing on this piece of legislation. Unless somebody can give more significant reasons for killing it then the hunches that Senator Goodrich doesn't even understand that he has offered, I believe that the bill should be allowed to go ahead and advance. No argument this morning has been advanced against the bill thus far in my estimation.

I'm opposed to Senator Goodrich's kill motion. I will support the bill, unless substantial reasons can be given for not supporting it.

PRESIDENT: Senator Carsten.